HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. 26-62

RESOLUTION

DETERMINING THE REAL PROPERTY TAX RATES FOR THE CITY AND COUNTY OF HONOLULU FOR THE FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027.

WHEREAS, Article VIII, Section 3, and Article XVIII, Section 6, of the Constitution of the State of Hawai'i, as amended, grant to the counties the authority to assess, impose, and collect real property taxes; and

WHEREAS, Section 8-11.1(b) of the Revised Ordinances of Honolulu 2021 ("ROH"), provides that the City Council shall annually set the tax rate or rates for the classes of real property established in accordance with ROH § 8-7.1(c)(1); and

WHEREAS, under said ROH § 8-7.1(c)(1), the following classes are established as general classes for purposes of real property taxation:

(A) Residential;
(B) Hotel and resort;
(C) Commercial;
(D) Industrial;
(E) Agricultural;
(F) Preservation;
(G) Public service;
(H) Vacant agricultural;
(I) Residential A;
(J) Bed and breakfast home; and
(K) Transient vacation; and

WHEREAS, under ROH § 8-11.1(h), rates for property classified as Residential A must be assigned to the following two tiers based on the valuation of the property:

(1) Residential A Tier 1 tax rate: applied to the net taxable valuation of the property up to $1,000,000; and

(2) Residential A Tier 2 tax rate: applied to the net taxable valuation of the property in excess of $1,000,000; and

WHEREAS, under ROH § 8-11.1(i), rates for property classified as Transient vacation must be assigned to the following two tiers based on the valuation of the property:

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(1) Transient vacation Tier 1 tax rate: applied to the net taxable valuation of the property up to $800,000; and

(2) Transient vacation Tier 2 tax rate: applied to the net taxable valuation of the property in excess of $800,000; and

WHEREAS, ROH § 8-6.2 provides for the assessment and levying of real property taxes on a fiscal year basis beginning July 1 of each calendar year and ending June 30 of the following calendar year; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that the following rates be, and are, hereby determined as the respective rates at which real property in the various general classes in the City and County of Honolulu shall be taxed per $1,000 of assessed value for the Fiscal Year July 1, 2026 to June 30, 2027:

		Tax Rate Per $1,000 Net Taxable Real Property Value
Class (A)	Residential	$ 3.50
Class (B)	Hotel and resort	$13.90
Class (C)	Commercial	$12.40
Class (D)	Industrial	$12.40
Class (E)	Agricultural	$ 5.70
Class (F)	Preservation	$ 5.70
Class (G)	Public service	$ 0.00
Class (H)	Vacant agricultural	$ 8.50
Class (I)	Residential A	
	Tier 1:	$ 4.00
	Tier 2:	$11.40
Class (J)	Bed and breakfast home	$ 6.50
Class (K)	Transient vacation	
	Tier 1:	$ 9.00
	Tier 2:	$11.50; and

BE IT FURTHER RESOLVED that this resolution takes effect upon its adoption and applies to the Fiscal Year July 1, 2026 to June 30, 2027; and

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BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Mayor, the Managing Director, and the Director of Budget and Fiscal Services.

INTRODUCED BY:

Tommy Waterhouse

Val Okimoto

DATE OF INTRODUCTION:

MAR 10 2026

Honolulu, Hawai'i

Councilmembers

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

RESOLUTION 26-62

Introduced: 03/10/26 By: TOMMY WATERS
VAL OKIMOTO Committee: BUDGET (BUD)

Title: DETERMINING THE REAL PROPERTY TAX RATES FOR THE CITY AND COUNTY OF HONOLULU FOR THE FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027.

Voting Legend: * = Aye w/Reservations

03/10/26	INTRO	Introduced.
03/13/26	PUBLISH	Public hearing notice of intent published in the Honolulu Star-Advertiser.
03/30/26	BUD	Reported out for scheduling of a public hearing. CR-83(26) 6 AYES: CORDERO, KIA'ĀINA*, NISHIMOTO, OKIMOTO, TULBA, WATERS
04/15/26	CCL/PH	Committee report adopted. Public hearing closed and resolution referred back to Committee. 9 AYES: CORDERO, DOS SANTOS-TAM, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA, TUPOLA, WATERS, WEYER
05/01/26	BUD	Reported out for adoption. CR-126(26) 6 AYES: CORDERO, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA, WATERS
06/03/26	CCL	Committee report and Resolution were adopted. 9 AYES: CORDERO, DOS SANTOS-TAM, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA, TUPOLA, WATERS, WEYER

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.

CHADD KADOTA, ACTING CITY CLERK

TOMMY WATERS, CHAIR AND PRESIDING OFFICER